

# Unpaid IFT Bills

## MADISON HEIGHTS NON-PAYMENT OF INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE P.A. 198 OF 1974

Has one of your IFEC taxpayers neglected to pay the Industrial Facilities Tax on real property by the February 28th deadline?

If so, your Treasurer may lien the property but only by filing a Certificate of Non-Payment of Industrial Facilities Tax, along with an affidavit of Proof of Service upon the owner of the facility, with the Register of Deeds. See Sect. 13(1) of the Act.

If the subject taxpayer does not pay the lien within sixty (60) days after notification, the IFEC shall automatically lapse on the following December 31st. (Sect. 13(2))

If the subject taxpayer does pay the IFEC tax within the sixty (60) day period, you must file a Release of Certificate of Non-Payment of Industrial Facilities Tax with the County Register of Deeds.

The attached are examples of these certificates.

Terry Haran  
Assessor, Madison Heights

## CERTIFICATE OF NON-PAYMENT OF INDUSTRIAL FACILITIES TAX

Margaret P. Birach, Treasurer of the City of Madison Heights, Michigan, herewith certifies that pursuant to a Warrant dated March 1, 1982, and signed by Terence M. Haran, Assessor of the City of Madison Heights, Michigan, she is authorized and commanded to collect from the several persons named in the Industrial Facilities Assessment Roll the sums mentioned in the last column of such Roll, opposite their respective names, and to pay over, account for, and dispose of the several sums so collected, on or before February 28, 1983, according to the State of Michigan Public Act 206 of 1893, amended.

AND—That the aforementioned Industrial Facility Roll includes (Company Name) 1241 E. 11 Mile, Madison Heights, Michigan 48071 more fully described as a parcel of Real Property lying and being in the City of Madison Heights, Township of Royal Oak:

TIN, R11E, SEC 13

Part of SE ¼

Beg at pt dist

S 87-48-00 E 167.77 ft & N 00-16-33 E 60.03 ft & S 87-48-00 E 294.00 ft from S ¼ cor, th N 02-12-00 E 379.87 ft, th S 89-51-47 E 186.76 ft, th S 386.87 ft, th N 87-48-00 W 201.49 ft to beg 1.71A

also known as Sidwell No. 25-13-401-019 a(an) Industrial Facility; Certificate No. 81-304; State Equalized Valuation of \$155,600.; with a December 1, 1982 tax of \$4,162.93, which incurred a 5% Penalty of \$206.09 after March 1, 1983, making a total of \$4,369.02 now delinquent and unpaid.

AND—In compliance with Public Act 198 of 1974 as amended, being sections 207 M.C.L., Section 13, she is filing this Certificate of Non-Payment together with an Affidavit of Proof of Service of the Certificate of Non-Payment upon the owner of the facility by certified mail with the Register of Deeds of Oakland County in order to effect proceedings upon the lien in the same manner as provided by law for the foreclosure in the Circuit Court of Mortgage Liens upon Real Property.

Margaret P. Birach, Treasurer  
City of Madison Heights

Drafted by: Margaret P. Birach  
Return to: Margaret P. Birach, Treasurer  
City of Madison Heights  
300 W. 13 Mile Road

## PROOF OF SERVICE OF CERTIFICATE OF NON-PAYMENT OF INDUSTRIAL FACILITIES TAX

Margaret P. Birach, Treasurer, City of Madison Heights, being duly sworn, deposes and says that on the 2nd day of March 1983, he/she served a Certificate of Non-Payment upon (Company Name) owner of the facility, by enclosing said Certificate in a sealed envelope with Certified mail postage thereon, fully prepaid and addressed to his/her business address of 1241 E. 11 Mile Road, Madison Heights, Michigan 48071, and depositing said envelope in a United States mail receptacle.

Signed: Margaret P. Birach, Treasurer  
City of Madison Heights

Subscribed and sworn to before me this 8th day of March, 1983.

Carole S. Willard, Notary Public  
Oakland County, Michigan  
My Commission Expires August 4, 1983

## RELEASE OF CERTIFICATE OF NON-PAYMENT OF INDUSTRIAL FACILITIES TAX

KNOW ALL MEN BY THESE PRESENTS, That Margaret P. Birach, Treasurer of the City of Madison Heights, does hereby certify, that a certain Certificate of Non-Payment of Industrial Facilities Tax bearing date the 2nd day of March, A.D., 1983, made and executed by her in relation to property taxes against (Company Name) Located at 1241 E. 11 Mile Road, Madison Heights, Michigan 48071, and filed with the Register of Deeds for the County of Oakland, State of Michigan, on the 9th day of March, A.D., 1983, File No. 18411, is hereby discharged.

### Legal Description

TIN, R11E, SEC 13

Part of SE ¼ beg at pt dist

S 87-48-00 E 167.77 ft & N 00-16-33 E 60.03 ft & S 87-48-00 E 294.00 ft from S 87-48-00 E 294.00 ft from S ¼ cor, th N 02-12-00 E 379.87 ft, th S 89-51-47 E 186.76 ft, th S 386.87 ft, th N 87-48-00 W 201.49 ft to beg 1.71A

also known as Sidwell No. 25-13-401-019 a(an) Industrial Facility; Certificate No. 81-304; Liber No. 8334; Page No. 90.

IN WITNESS WHEREOF, I, Margaret P. Birach, have hereunto set my hand and seal the 7th day of April, A.D., 1983.

Signed, Sealed and Delivered in Presence of:

Margaret P. Birach (L.S.)

Diana M. Shook  
Michael Charleston

STATE OF MICHIGAN )

)SS

COUNTY OF OAKLAND)

On this 7th day of April, A.D., 1983, before me, A Notary Public in and for said county, personally came the above named Margaret P. Birach, known to me to be the person named in and who executed the above instrument, and acknowledged that she executed the same for the intents and purposes therein mentioned.

Nell V. Thomas

Notary Public, Oakland County, Michigan

My Commission Expires June 29, 1983.

Drafted by: Margaret P. Birach

Return to: Margaret P. Birach, Treasurer

300 W. 13 Mile Rd.  
Madison Heights, MI 48071

Treasurers,

If a company who has an industrial or commercial facility exemption certificate does not pay the specific industrial or commercial facility tax, the example letters above should be initiated.

Write Letter and mail the original to the taxpayer by certified mail, register a copy with the county register of deeds and save all documentation. After 60 days, if taxpayer, has not paid in full, send a copy of all documentation to the State of Michigan, department of treasury, property Tax Division, P.O. Box 30471, Lansing, MI 48909-7971 to the attention of Debbie A. (517) 373-3302.

She will place the documentation before the State Tax Commission for revocation of the certificate and you and the taxpayer will receive by certified mail an order revoking the certificate for 12/31 of the year in which you remit the papers.